DEPARTMENT OF COMMERCE AND LABOR BUREAU OF STATISTICS

VOL. XXVIII

SPECIAL CONSULAR REPORTS

COMMERCIAL TRAVELERS IN FOREIGN COUNTRIES



WASHINGTON
GOVERNMENT PRINTING OFFICE
I 904



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COMMERCIAL TRAVELERS IN FOREIGN COUNTRIES.

The following interesting and instructive series of reports on the regulations concerning commercial travelers in their efforts to secure trade in foreign countries were prepared by Mr. E. C. Meyer, United States Deputy Consul in Chemnitz, under the direction of the consul, J. F. Monaghan. At a time when the United States is seeking trade in far-off parts of the world a knowledge of the rules and regulations under which its agents will be permitted to seek trade is almost indispensable. It is hardly necessary, perhaps, to remind merchants and manufacturers that such regulations and rules are subject to change. The book from which the following are taken was compiled by Dr. August Etienne, under the title "Export Handbook," and was published for the express purpose of doing for the German commercial world just what it is hoped this translation and compilation will do for the merchants and manufacturers of the United States.



EUROPE.

AUSTRIA-HUNGARY.

Foreign commercial agents, who have in their possession trade licenses issued by the proper authorities of Austria-Hungary, enjoy freedom from taxation. Such agents may carry samples with them, but no salable goods. Samples are free of duty if reexported within a stipulated time and if their identity is satisfactory.

In the solicitation of orders for goods, the following regulations of February 25, 1902, are in force:

The proprietor of a business, or his lawful agent, may solicit orders for only such goods as are common to his trade, and only from such business men as deal in those specific goods. For the solicitation of orders for goods not regularly handled, a special written license enumerating the goods in question is required. In special cases, out of respect for peculiar considerations, the Minister of Commerce is empowered to avoid the effect of the law and permit the solicitation of orders for irregular goods.

In accordance with the administrative ordinances of the Austrian Minister of Commerce of September 4, 1902, orders may be solicited for the following commodities outside of the locality in which the proprietor or agent does his regular business without subjection to the aforenamed restrictions:

- 1. Heavy machinery, motors, and parts of same.
- 2. Building material, including stones and other artificial building material, cork, and paving material.
- 3. Technical supplies, and apparatus for heating, lighting, and waterworks, both public and private.
 - 4. Wooden lattices and blinds.
 - 5. Sewing machines, typewriters, and bicycles.

Sample cases are transported upon the railroads of Austria-Hungary under preferential tariffs, which rates can, however, only be enjoyed under certain conditions and through the observance of prescribed formalities. The rates vary. In some instances they are 2 hellers (0.4 cent) per 10 kilograms (22 pounds) per 1 kilometer (0.6214 mile), and in others 25 kilograms (55 pounds) are free, with a small charge for excess.

In order to enjoy the benefit of the reduced rates agents must apply to specified authorities located only in certain cities for the issuance of identification cards and licenses, on which appear the name of the traveling agent and the firm which he represents, the number

and contents of the cases carried with him, the seal and signature of the issuing authority, and the signature of the agent.

The trade license is issued for the period of one calendar year only, and hence expires on the 31st of December of each year. The identification card must, in addition to the seal and signatures of the issuing authorities and the signature of the agent, contain a photograph of the agent in size resembling an ordinary visiting card.

A record is kept of all the licenses and cards issued, and all regulations pertaining to the same are stringently enforced. These papers must be continuously carried on the person of the agent, as the probabilities are that they will be needed again and again. In case of loss, a new license is issued free of cost if proper evidence is at hand that a previous license had really been issued. Every change of person must be reported by the firm and the license and identification card made out to the new representative.

The railroad authorities reserve to themselves the right to inspect the sample cases carried by agents, even though properly issued identification cards and licenses are presented. In case any salable goods are contained in the same, the entire cases are subject to the regular freight and transportation rates, the preferential rates falling away. Salable goods, as well as the personal effects of the agent, must be specially declared and are supplied with special checks.

Sample cases must, if their owner wants to enjoy the benefit of the lower transportation rates, be supplied with the name of the firm under whose direction the journey is undertaken, which name must be placed upon each individual case in a durable and lasting manner. The attachment of a visiting card, or the writing of the firm's name upon a random piece of paper, is insufficient, even though the same be firmly attached. The printing or painting of the firm's name is considered as the surest observance of the regulation. Cases which lack such identification are excluded from the benefit of the reduced rates. It has also been held that cases which are supplied with removable slides of wood or metal, or other durable material containing a lasting record of the firm's name, are acceptable; but in case such labels can be closed care must be taken to have the lids open during journey, so that the firm's name is easily discernible.

The commercial agent is required to accompany his cases on the same train and call for them at the depot within half an hour after the arrival of the samples. In case of his failure to do so, he is required to pay the difference between the reduced rates and the regular rates. Not the agent but the firm is liable for a violation of the railroad regulations concerning the transportation of sample cases. A common penalty for a violation is the rejection of the privilege of preferential rates in the future.

In Hungary entry of samples can be made free of duty, with the exception of all combustibles and tobacco. Goods are also free of duty if their weight is less than 25 grams or the duty upon the same is less than 2 kreutzers (0.4 cent). This is construed to mean that all the individual packages of the same kind of goods entered at one and the same time do not exceed the weight of 25 grams or the duty of 0.4 cent. This regulation is also in force to cover goods sent into Hungary through the post.

BELGIUM.

Traveling agents, when supplied with regular cards of identification (Legitimationskarte), are exempt from the payment of a business tax in Belgium. They may carry samples but no salable goods. They may purchase goods from merchants or producers and take orders for the lines of merchandise which they carry. Samples stamped with the country of their origin are admitted free of duty if accompanied by a "sample passport;" if not stamped with the country of their origin, they must be supplied with the Belgian stamp on payment of the regular duty. Upon reexportation of the goods, such duty is refunded.

Commercial agents who carry salable goods with them are obliged to take out a trade license in the first city in which they arrive. The amount of the fee exacted for such a license varies, as additional payments of diverse kinds may be legally required in specific cases. The refundment of duties paid upon salable goods is prohibited.

Samples of wines are admitted free of duty when the authorities feel convinced that it is the honest intention of the importer to use them solely as samples and when the capacity of the bottles does not exceed 15 centiliters (5.07 fluid ounces).

BULGARIA.

Commercial agents who are supplied with business identification cards and passports issued by their own country may take orders from merchants or producers without the payment of a trade tax and may carry samples for this purpose. Salable goods may not be carried when on the road. Samples of goods which are subject to duty are temporarily admitted free of duty when the agent has observed all the prescribed tariff formalities requisite to insure their reexportation or deposit in a port of entry.

Every traveling agent must report to the chamber of commerce or other authorities of the locality which he canvasses the name of the firm represented by him, and must also produce to the authorities a certified copy of his power of attorney. Powers of attorney issued by unknown firms must be certified to by the diplomatic representative of the agent's country, and also by the Bulgarian Minister of Foreign Affairs. Boundary officials may only admit agents whose passports and business papers are in proper condition.

DENMARK.

Traveling agents are required to pay an annual trade tax of 160 crowns (\$42.88) in Denmark. In case the agent represents several houses, he is required to pay the above full amount for the first house and half that sum for each of the other houses. The date of the payment of the tax is counted as the first day of the year. Payment must be made at the first custom-house at which the agent arrives. In the way of papers, the agent must produce either an attest from his home government officials, giving his name and that of the firm which he represents, or a power of attorney issued by his firm and certified to by some notary public as well as by a Danish consul. It is well to bear in mind that the legalization of the signature to the power of attorney by some consul of the agent's country residing in Denmark is insufficient. The receipt issued to the agent by the customs officials on payment of the tax must be visaed by the local police authorities before such agent is entitled to conduct his business. A similar visa must be obtained from the police department of every city in which business is done.

The above-named papers may not be made out in the name of a firm in such a way as to enable different members to use the same, but must be made out to one specific person. In cases where a house is compelled to change its traveling agents in the course of the year, the proper transfer of the trade license to the new representative is made by the Danish officials free of charge. On the other hand, a retransfer of the license to the original bearer is not permissible.

Traveling agents may do business only in Copenhagen and in such other Danish cities as are included in the definition of "trading cities," or "Handelsstaedte." However, even in these cities business with wholesalers, retailers, manufacturers, etc., must be confined exclusively to the particular line of goods regularly handled by such parties. The single contracts and sales to wholesalers must be confined to that class of goods which wholesalers are permitted to deal in under the law of December 29, 1857. Under this law the minimum quantity that may be the subject of a transaction is, in general, limited to 40 crowns (\$10.72).

Samples are dutiable, but on their reexportation such duty is refunded on demand under limitation of the following regulations:

- 1. The samples must, on the importation, have been designated as intended for reexportation. The contents of the sample cases must be designated with the greatest possible accuracy as to kind, number, distinguishing labels, etc. A summary specification must be subjoined to the custom-house receipt to expedite matters on the reexportation of the samples.
- 2. Aside from these requirements the customs officials may demand any further declarations or papers that in any particular case may be deemed advisable. On refusal to meet these additional demands, a record is made upon the customhouse receipt to that effect, and the deposited duty is refunded only upon direction of the general-director of taxes in consequence of an appeal.
- 3. All imported goods must be reexported if advantage is to be enjoyed of the refundment of the duty.
- 4. Upon the reexportation of goods, which must obtain within four months after their importation, a written and sworn statement or declaration as to the identity of the goods must be added to the original custom-house receipt.
- 5. The refunded duty must be called for within twenty-eight days after the exportation of the goods.
- 6. In every single case of refundment, a tax stamp of 65 öre (17.4 cents) must be attached to the original declaration of reexported goods.

FINLAND.

No business tax is levied in Finland in case of foreign traveling agents. Samples are subject to the following regulations:

A traveling agent who is supplied with the proper passports and business identification card is admitted into the country, and in case he carries samples these must be supplied with custom-house stamps. At the same time the customs authorities must make a complete and specific list of such samples, which the traveling agent is required to produce at the custom-house from which he wishes to reexport his samples. If the agent, instead of depositing the regular duty upon his samples with the customs authorities, prefers to give bond for the amount, such a bond must be executed by two or more citizens of Finland. In case the bondsmen are unknown to the Finnish authorities their signatures must be legalized by a local -notary public. All samples not reexported from the country within four months from the time of their importation forfeit their right to exemption from duty. The deposit is, as a result, canceled, or in case bond was given the agent, or in his failure his bondsmen, is liable for the amount of his duty.

FRANCE.

Traveling agents who carry no goods for sale, but only samples, enjoy freedom from all taxes in France. A proper business indentification card issued by the competent authorities of the agent's country is sufficient. He is, however, limited in his activity to business transactions with those firms which deal in his specific goods. The samples entered are exempt from duty if reexported

within one year from date of entry. The regular duty must, however, be deposited with the custom-house officials or proper bonds given for the amount. If the goods upon entry already bear the stamp of the customs authorities of the agent's country, a second attachment of identity signed by the French authorities is unnecessary.

Traveling agents who carry goods for sale are classified with peddlers or hawkers in France; no special trade license is required, and they cease to be traveling agents in the eyes of French commercial law. As peddlers they must, however, apply for a trade license, which is made out anew at the seat of government in every Department visited by the agent. The business tax in such a case varies in a somewhat peculiar way, according to the method of the transportation of the goods. As a rule, the tax is about 8 francs (\$1.55) per year. Aside from this a fee of about the same amount may be exacted by the local authorities who issue the trade license. A renewal of this latter fee is not required on the removal of the agent to some other part of the country, although the license must be produced to the local authorities of each community entered by the agent.

Samples sent into the country or any other dutiable articles transported into France through the mails are either delivered to the addressee upon payment of the duty or are held by the postal authorities pending the payment of the duty by the sender.

GERMANY.*

- (1) All foreigners who intend to do peddling or who desire to ply their trade traveling (from town to town) must have a license.
- (2) A license, however, is not needed by foreigners who import and sell farm and garden products, fruit, eggs, poultry, beeswax, and honey; but such foreigners may be prevented from carrying on their trade (a) if they are afflicted with a repulsive or contagious disease, or if they are disfigured in a repulsive manner; (b) if they are under police surveillance; (c) if they have ever served a sentence of three months or more for any criminal act or misdemeanor, unless at least three years have elapsed since the expiration of such sentence; (d) if they are known as habitual drunkards or vagrants; (e) if they are not yet 25 years of age, unless they are the support of a family; (f) if they have no residence as distinguished from domicile in Germany; (g) if they have ever been fined or punished in any way for violating any of the ordinances referring to peddling; (h) if they have one or more children who are not properly cared for or

^{*}The notes on commercial travelers in Germany appeared in Consular Reports No. 199. Up to date no change has been noted in German regulations covering commercial agents. In all cases no harm can come from agents or principals consulting United States consular officers—the latter before the agents are sent, the former always upon arrival in a new country.

who, if between 6 and 14 years of age, are not receiving sufficient education.

- (3) A license is to be refused if the full number of licenses allotted to the district has already been issued, or if, in the district for which a license is sought, no want is felt for such line of trade (or goods) which the applicant intends to carry on.
- (4) Peddlers and menders of crockery, tin, and wire ware, and similar articles, organ grinders, and street musicians can get a license only when they have had one for the same trade during the preceding year. No license is to be issued to gypsies.
- (5) A license is only for the district for which it was issued, but may be extended by the proper authorities. A license, however, at no time protects any foreigner from being sent out of Germany, if the authorities see fit to do so.
- (6) A license may be issued for a shorter period than the calendar year, or for certain days only.
- (7) Persons having a license must also have a special permit in order to be allowed to be accompanied by others. Such permit, however, can not be granted for anyone who, if applying for a license himself, would be barred by reason of not meeting any of the requirements contained in the foregoing sections. Permission to take along persons of the opposite sex, unless in the case of husband and wife, or vice versa, or one's own children or nephews over 21 years old, can be refused, unless as hereinbefore provided for.

Commercial travelers in particular.—(1) Commercial travelers who are in possession of the special license specified in the treaties are subject to all the stipulations of the treaties. If commercial travelers carry the goods they sell with them, or if they buy goods or solicit orders from other persons than merchants or manufacturers without express previous request, they must comply with the regulations laid down under it (see above). Excepted, however, are those soliciting orders for printed matter, books and pictures, wine, linens, and sewing machines.

- (2) The special license for a commercial traveler entitles the holder, after payment of the regular fees, dues, usual taxes, etc., to carry on business throughout the Empire. As to the issuing, refusing, or forfeiting of the special license the same rules apply as above laid down.
- (3) Goods bought in the regular course of business may be taken along to their place of destination. Commercial travelers selling goods are only allowed to carry samples (patterns) of the articles they sell.

GREAT BRITAIN.

Commercial agents who travel in the British Isles are exempt from all taxes and special trade licenses or concessions, except in case of those commodities for the sale of which special public license is requisite. In the latter case foreign agents are subject to the regular trade regulations governing the sale of excise commodities, which have been established as follows:

For trade in-

Liquors, alcoholic	\$51.09
Wines	51.09
Beer	16.08
Patent medicines (i. e., medicines not prescribed by a regular doctor)	1.22
Tobacco	1.28
Silverware (as determined by the proportion of gold and silver con-	
tained therein)\$II. 19 t	0 27. 98

In distinction from most other countries, samples and salable goods may be carried and business done with same by commercial agents without special authorization, passport, or certificate. But in case of those commodities for the sale of which special trade licenses are necessary, the production of such licenses upon request is made obligatory upon foreign agents in the same manner as upon citizens of the country.

Where samples are dutiable, such duty must be deposited, but refundment is made if the same are reexported within one year from the date of their entry. In securing the identity of the goods it is necessary in this connection to observe the requirements of the English law on trade-marks, under which certain commodities may not be handled under any trade-mark at all and others not without one.

The following regulations hold good at present for the importation of samples of commodities drawn from foreign soil and transported directly to some English commercial agent, retailer, or consumer:

- 1. Samples of tea are free of duty if their weight does not exceeed 1 ounce.
- 2. Samples of cocoa and coffee are exempt from duty in quantities of less than half a pound.
- 3. Samples of unmanufactured tobacco weighing less than 6 ounces are free of duty and may be imported per "sample post," or as samples without value.

GREECE.

Traveling agents who properly identify themselves by business passports are exempt from taxation. Dutiable samples must be declared to the customs officials, whereupon they are supplied with Government seals and distinguishing labels. The duty on the same

must be paid or proper security given therefor. The duty is refunded or the surety relieved if within three months the samples are reexported. The three months' limit may in certain cases be extended to a full year. Such extension can, however, only be granted by the customs authorities of the place where entry was made. For this reason, as well as for other considerations, it is reported that experience has shown an extension of the time limit to be associated with many inconveniences and formalities which make it advisable for traveling agents to so arrange their tours as to complete their work within the time prescribed. Samples which after regular entry are transported to some other city than that in which entry was made are not subject to any further tariff formalities, but must be accompanied by a "declaration de transport" issued by a competent customs official at the original port of entry. This declaration covers the transportation of the samples to any part of Greece.

ITALY.

Commercial agents traveling in Italy are exempt from all taxes or fees if provided with the prescribed trade licenses, which properly identify themselves, show whom they represent, and the nature of their business. The regulations concerning dutiable samples are very similar to those already described for other countries—namely, that the amount of the duty must either be paid in cash or proper security given for the same, and that upon the reexportation of the samples, proper proof being furnished of their identity, such duty is refunded or the surety relieved.

The importation and exportation of samples may be executed at any port of entry of the first grade, as well as at any one of the first class in the second grade. When the agent does not accompany his samples personally, a written entry must be made, otherwise his verbal statements are accepted. Samples must, wherever possible, be supplied with identifying labels, or where the attachment of identifications is impossible a thorough description of their character must be entered at the custom-house. No fee may be exacted for the attachment of labels and stamps, except in case of certain textiles which are difficult of proper description and identification. In order to avail of the privilege of the refundment of the duty all samples must be reexported within one year from the date of their entry. Such reexportation may be made through a custom-house other than that of their entry. The customs declarations as to the identity of the samples reexported may be made verbally.

"Samples without value" which represent a part of a commodity are free of duty. This includes all samples of paper and tapestry up to that size which is requisite to illustrate the entire design or pattern of the stuff. Samples of porcelain wares constituted of parts comprising varying patterns are also exempt from duty if the shipper is able to show that the component parts as sent are useless for any other purpose than that for which they were expressly made.

A matter that also requires mention here is the existence of severe and stringently enforced regulations governing the use of the mails in sending valuable commodities of small dimensions into Italy. Years ago the Government package post was much abused by the sending of silver and gold valuables through the same for the evident purpose of evading the duty. The general form of sending was by registered letter or as "sample without value." This illegal practice assumed such dimensions that special surety companies were organized, having for their purpose the guaranteeing of the safe delivery of the valuables on payment of a premium. To overcome these extensive customs evasions new regulations were put in force under which the postal authorities were to cooperate with the tariff authorities by opening suspicious packages and returning all that contained dutiable commodities to the sender. This revealed such widespread violations of the Italian customs law, and imposed such heavy duties upon the returning authorities, that more stringent measures became necessary. At present, therefore, every suspicious package or registered letter is opened, and if the contents are dutiable articles the recipient, or addressee, is required to pay thrice the regular duty, as well as a heavy fine in money. Since such expenses are generally charged to the sender, legal complications have been a frequent consequence of the operation of the new regulations. It is therefore advisable that commercial agents and others bear in mind the severe administration of the postal laws in making communications of this kind with Italy.

NETHERLANDS.

In the Netherlands foreign commercial agents are required to apply for a trade license at the first custom-house which they reach. These licenses (billet von de bedryfsbelasting) are issued on payment of a fee of 15 gulden (\$6.03). In case samples are carried a transit passport must be applied for, in which all samples are entered after being supplied with proper labels. In addition to this, 25 per cent of their market value must be deposited as a guaranty for their reexportation. If any samples, or parts of any samples, are sold or missing the full duty upon the entire lot must be paid. If the agent desires to leave the country through some port of entry other than that specified in his transit passport, application must be made to the authorities of the original port of entry for a transfer of his entry record to the port from which he expects to sail or leave.

These passports are issued free of cost and, in accordance with the wishes of the traveling agent, for a period of three, six, or twelve months.

Where entry is made of samples which are unaccompanied by the agent, the following regulations are in operation:

- 1. Small samples of no value in trade, such as patterns of manufactured goods which are not adapted for any other commercial use, patterns of tapestry, cigar labels, etc., all of which are without value to the consumer, are admitted free of duty.
- 2. Samples of wines and whiskies imported in quantities of less than three-tenths of a liter are also free. It does not matter if the total contents of the bottles aggregate a considerable quantity, as 150 liters (153 gallons).
- 3. Samples of articles like sugar weighing less than 15 decagrams (5.29 ounces) are free of duty, if there exists no reason for believing that it is the intention of the importer to use the same for any commercial purpose.

NORWAY.

In Norway all foreign traveling agents are required to apply for a trade license, which is issued upon the payment of a fee of 100 crowns (\$26.80) and is good for the period of thirty days. Commercial agents are under the direct control of the police, and are under obligations to produce their licenses in every town in which business is done for the purpose of having them visaed. No fee is due for this official act.

Violations of these regulations are punishable with a fine of from \$26.80 to \$134.

In accordance with the law of May 4, 1902, traveling agents and foreigners in general are required to apply for a so-called "sojourner's passport" at the police department. Lately, however, a further rule was added that in case of traveling agents who have received a proper certification from the police on the front page of their trade licenses to the effect that their arrival has been duly reported to the police department and entered in the police register for foreigners no special "sojourner's passport" is required.

But this latter regulation does not affect the other provisions of the law of May 4, 1902, bearing upon commercial agents, under which they are bound to report personally to the police for the inspection of their papers in regard to means of existence, prospects of future sustenance, etc.

When samples are carried the duty upon the same must be deposited. On their reexportation the amount deposited is refunded, provided a declaration was made at the time of the entry of the samples to the effect that their reexportation would

follow, and if the identity of the samples is satisfactorily established. The Norwegian customs authorities supply samples with distinguishing labels, as far as this is possible.

PORTUGAL.

In Portugal foreign commercial agents are subject to a tax which varies, according to the nature of the business conducted, from 5 to 28 milreis (\$5.40 to \$30.24) per year. Samples entered which represent dutiable goods are registered by the customs authorities and supplied with proper identification labels. The duty must either be deposited or bond given for the amount, pending the reexportation of the samples. All samples which were regularly registered on entry may be transported to any part of Portugal without being subject to any further tax or fee.

ROUMANIA.

Traveling agents who sojourn in Roumania for less than three months, showing goods and taking orders, are exempt from all taxes. If this time is exceeded they are, in common with all foreigners, subject to the regular tax. They are required to report in writing their arrival in a city to the local chamber of commerce, and also present the powers of attorney authorizing them to do business for the given firm or firms. In case there is no chamber of commerce in a town, such report is to be made to the mayor. Agents must invariably be supplied with a trade license. In order that a power of attorney may be recognized it must have been visaed by the diplomatic representative of Roumania accredited to the country of which the agent is a citizen or in which the firm is located which issued to him the power of attorney to do business for its account. A copy of this power, properly certified, must accompany the written announcement to the local chamber or mayor. Upon receipt of these papers by the chamber, that body issues a certificate to the effect that the agent is qualified to do business in the locality.

Where samples are entered they must be accompanied by a written declaration giving an exact enumeration of all the goods carried. At the same time the agent must state a time limit within which he intends to reexport his samples. The duty on the same must be deposited or bond given for the amount. In case all samples are reexported as indicated by their identity in the official registers, the duty is refunded or the bond canceled.

RUSSIA.

Russia, the land of great possibilities for the merchant, imposes numerous taxes and fees upon the foreign commercial agent, or commercial house established within its borders, though the taxes have been considerably modified in character and reduced in amount during recent years.

A commercial house represented in Russia by an agent is subject to the following taxes:

- (a) A State or real property tax of 150 rubles (\$77.25). Before 1901 this tax was 500 rubles (\$257.50) for all foreigners, but since that date the reduced tax has been in force for all merchants of foreign nationality with the exception of the Jews, who still pay the former tax of 500 rubles.
- (b) A communal tax of 45 rubles (\$23.17), which is paid but once. Single traveling agents who have no permanently located house in the Russian Empire are subject to the following taxes as individual merchants:
 - (a) A State industrial tax of 50 rubles (\$25.75).
 - (b) A communal tax of 10 rubles (\$5.15).

In addition to this regular communal tax, there are a number of smaller taxes and fees to be paid to the local authorities. These are said to be insignificant, as a rule, and are expended for the benefit of the lower commercial schools. There is also a small tax, in the form of a supplementary tax of 10 per cent of the amount of the regular fee, exacted on the issuance of the trade license, the trade-license fee being a State tax, while the 10 per cent tax is a local communal tax.

Upon arrival in Russia, traveling agents are required to report at a custom-house and obtain receipt upon payment of the prescribed fee. This receipt operates as a trade license and is good from the day of its issuance to the 1st of January following. It is attached to the national passport which every foreigner is compelled to produce on crossing the boundary of Russia, together with his power of attorney. These papers must be presented to the local industrial authorities of the place where business is to be done. In case of agents who travel in Russia only between July 1 and December 31 of each year the 50-ruble tax need be paid for the half year only. Where a commercial house with permanent offices does business only during the second half of each year, the 150-ruble tax is reduced to 75 rubles (\$38.63); but in case the proprietor of the house is of Jewish blood, he pays 250 rubles (\$128.75), instead of the 500 rubles.

In case the head of a firm comes to Russia to do business without, however, establishing permanent offices, warehouses, etc., he is required to pay 150 rubles (\$77.25); in case he is of Jewish origin, 500 rubles (\$257.50). Where offices, depots, storerooms, etc., are established, a tax of 500 rubles (\$257.50) is levied for the conducting of a wholesale trade and 450 rubles (\$231.75) for the conducting of

a retail trade. When the head of the firm is a Jew he must, prior to entering into such business, receive permission from the Ministers of Finance, of the Interior, and of Foreign Affairs, in accordance with a circular issued November 27, 1900. In such a case, where the privilege is granted, the tax is 500 rubles (\$257.50), whether the trade be wholesale or retail.

In the adjustment of the taxes for Jews the general rule prevails that the religion of the head of the firm determines the religion of the firm as a whole and of all agents and representatives sent out by such a firm. The proof of the religious denomination of a firm is attached to the trade license through the instrumentality of the compulsory visa. Certain special regulations are also in force covering Jewish traveling agents who desire to enter Russia for a period of three or six months.

When samples are carried by the traveling agent care must be taken to obtain a trade license, which for the sake of convenience is issued by the customs authorities of the port where entry is made, because it is only upon presentation of such license that the samples are admitted into the country without payment of the regular duty. Where the license is produced, the samples may be entered upon deposit of the amount of the duty, which is refunded upon the reexportation of the samples as evidenced by the identifying labels which the Russian customs authorities attach to the same at the time of their entry.

The time limit within which the samples must be reexported in order to obtain the refundment of the deposited duty was recently extended from six months to one year. Another reform which is a great convenience to agents carrying samples was instituted simultaneously with the preceding in that the reexportation of samples may be made through ports of entry other than the one through which the samples were originally entered. The agent must, however, prepare two copies of a list of all his samples, and record weight, measurement, and other characteristics which might serve to identify them.

Firms that enter Russia with the intention only of making purchases of Russian goods are exempt from all taxation, and every possible freedom is accorded them for the transaction of their business.

Entry of samples need not necessarily be made at custom-houses on the boundary; the samples may be shipped to some port of entry in the interior and the entry made there. However, it is said to be advisable to enter samples or other goods on the boundary wherever possible without loss or great inconvenience, because the fees and taxes are higher for entries made in the interior, including fees for

trade licenses, etc. There is also said to be no regulation prohibiting the payment of the local taxes at some place where they are low (there is a difference in the amount to be paid in different localities).

For the entry of samples of combed wools Russia has prescribed special regulations. Such samples are admitted free of duty if they comply with the following requirements: They must be entered as samples and must not possess the appearance and character of salable goods; they must not exceed 4 "lot" in weight; they must be entered by some traveling agent or be addressed to some Russian wool manufacturing establishment.

SERVIA.

Traveling agents who possess the required trade license, aside from their regular passports, are exempt from all taxes, provided they solicit orders only from merchants who deal directly in their goods, and not from private parties. For samples carried a complete written declaration must be executed by the agent, showing all the goods carried. The duty for the same must be deposited or proper security given for the amount. In case the samples are reexported within three months after their entry the duty is refunded, on presentation of the customs receipt and the production of all samples originally included in the declaration. There is no local tax on samples in Servia.

Samples of wines are admitted free of duty when the capacity of the bottle does not exceed half a liter (r pint), and if each bottle contains a different kind of wine from the others, and evidence is at hand that it is the bona fide intention of the agent to use the wine purely for sampling purposes.

SPAIN.

In Spain traveling agents who are supplied with proper trade licenses may solicit orders for goods with or without samples without payment of any additional tax; but they may not carry salable goods with them. Retail agents who travel about in the country are subject to the regular business tax, which is imposed, irrespective of the time when business is actually begun, for the entire fiscal year. A "patent," or receipt, is issued as evidence of the payment of the tax. Whether this tax need be paid at all and the amount, in case it is imposed, depends upon the following conditions: Those commercial agents who can produce receipts showing that they have paid a regular income tax for the house which they represent (contribucion sobre las utilidades de la riqueza mobiliaria), and who carry no samples other than those of the house they represent, are exempt from the business tax, in accordance with the Spanish industrial tax tariff of

August 2, 1900. Those agents who carry samples of precious stones, or of gold or silver watches, pay a tax of 190 pesetas (\$36.67); while agents who solicit orders for goods of a different nature, or who buy grapes, cereals, or fruits for factories or merchants, pay a tax of 152 pesetas (\$29.34).

Samples are admitted free of duty if they conform to the following regulations:

- 1. Samples of felt, tapestry, or woven goods must not exceed the length of 40 centimeters (16 inches), measured from the seam in case of woven goods and from the unprinted border on tapestry and felts.
- 2. Samples which do not possess such seams or borders may not exceed 40 centimeters (16 inches) in their total length.
- 3. Samples of passementerie of such small size as to possess no trade value and samples of wax cloth not exceeding 15 centimeters (5.9 inches) in their longest measurement are also free.

To prevent an abuse of these regulations a further provision requires that all samples be made worthless through incisions in their borders separated from each other by not more than 20 centimeters (8 inches).

The refundment of a duty paid upon imported samples is made in accordance with the following regulations:

- 1. Temporary entrance free of duty is accorded samples carried by agents who produce the prescribed trade license, and who personally accompany their samples. Furthermore, the samples must represent goods manufactured in a country which has concluded a commercial treaty with Spain or which has assented to reciprocity in trade.
- 2. In order that the agent may enjoy a refundment of the duty upon his samples, entry of the same must have been made over one or the other of the following ports, and the reexportation must also be made over one of these ports: Alicante, Almeria, Barcelona, Badajoz, Bilbao, Cadiz, Canfranc, Cartagena, Corunna, Fregeneda, Fuentes de Onoro, Gijon, Grao de Valencia, Huelva, Irun, Malaga, Palma de Majorca, Port Bou, San Sebastian, Santander, Seville, Tarragona, Tuy, Valencia de Alcantara, and Vigo.
- 3. In the presentation of samples for the purpose of entry, agents are required to prepare a full declaration similar to that prescribed for the importation of salable goods, and append to the same the date and place of the issuance of the trade license.
- 4. The Spanish customs authorities make entry of samples in a manner similar to that employed in the entry of salable goods. The samples are, however, also supplied with distinguishing labels. After the deposit of the duty a pass "guia" is issued which is good for the period of one year.
- 5. The entry of samples need not be personally supervised by commercial agents. They may empower merchants or transportation agents to tend to the entry for them by supplying them with their trade license, or business passport, as evidence of their identity.
- 6. When the reexportation of samples is made over the original port of entry the refundment of the deposited duty can be obtained at once. If reexportation is made over some other port refundment can be made only after the communication

of the customs officials of the two ports and a comparison of the samples entered and reexported.

7. When only part of the samples entered are reexported, refundment of the deposited duty takes place only for such part, the full duty being paid for those samples retained.

In this respect the Spanish regulations differ from those of other countries already enumerated, which prescribe that where the reexportation of only part of the imported samples is made duty must be paid upon the entire lot. After the lapse of the interim of one year without the reexportation of the sample the right of refundment is extinguished.

Samples of wines may be imported free of duty provided the capacity of the bottles does not exceed 5 deciliters (1 pint) and their contents are dissimilar.

The Spanish postal regulations are stringently enforced against foreign mail containing samples. Where dutiable samples are found in the mails the recipient is given the choice of returning the same to the sender or of paying a penalty of from five to ten times the regular duty on the samples. If such samples are sent per package post they are taken in charge by the Spanish railroads at the boundary, and after appraisement and entry are forwarded as freight to their destination. This invariably occasions a serious delay in their transportation. In consideration of this fact the Spanish postal authorities are reported to be willing to receive samples per letter post provided proper declaration of same is made and their nature as samples is assured.

SWEDEN.

In Sweden the traveling agent is required to apply for a trade license, which is good for thirty days and costs 100 crowns (\$26.80). This license must be obtained before he may begin business, and is issued by the mayor of a city, by a city treasurer, or by a police commissioner. In the country a so-called "laensman," a communal treasurer, or a certain church officer has this function in charge. In case arrest follows the transaction of business conducted without the possession of the trade license the party is liable to a fine of from 100 to 500 crowns (\$26.80 to \$134), in addition to the payment of the regular trade tax of 100 crowns. It is reported that the preceding provisions are very strictly enforced, so that their scrupulous observance by traveling agents is recommended.

When entry of samples is made these should be supplied with identifying labels and properly registered. Upon request the agent will be supplied with a copy of such registration. The duty must be paid in cash, but is refunded in case the reexportation of all the samples entered follows.

SWITZERLAND.

In Switzerland traveling agents are free of all trade taxes if the solicitation of orders is confined entirely to merchants who handle the goods dealt in. They must also produce a trade license executed in the country in which the firm represented is located, showing that said firm is duly registered and qualified to do business. If the agent desires to solicit orders from any and all persons he is required to pay a tax of 150 francs (\$28.95) per year and 100 francs (\$19.30) per half year.

Commercial agents who wish to avail themselves of exemption from taxation are not allowed to carry samples. Exception can, however, be made in case of the solicitation of orders for goods which are generally bought on the spot, as diamonds or other precious stones. Special permission must in any event be obtained before doing business. No such permission can be obtained for the carrying of a series of goods—as for an entire branch of business—as dress goods, watches, and jewelry in general. The articles which it is desired to carry must all be specifically enumerated and be few in number.

Agents must also provide themselves with an "Ausweiskarte," or identification card, or business passport, which is issued in the first Canton reached by the agent. Those representatives who are exempt from taxation in accordance with the aforenamed regulations are not obliged to pay a fee for the issuance of the identification card, while those who conduct their business in such a manner as to be subject to a tax can obtain such card only on the payment of a prescribed fee.

Samples are admitted free of duty if proper security is given for their reexportation within the prescribed time and the identity of the goods is satisfactory at the time of their reexportation. For the establishment of the identity of samples, the common usage of attaching labels and officially registering the goods at the port of entry is in vogue.

TURKEY.

In Turkey commercial agents are exempt from taxation. Samples are subject to a duty of 8 per cent of their market value. Where samples are reexported within six months after their entry the duty paid upon them is refunded to the amount of 7 per cent of their market value, leaving 1 per cent of their value to cover the expenses of tariff administration.

Trade with the Orient and Levant is always accompanied by great dangers and risks. Experience has shown that only powerful firms, with a large capitalization, can successfully cope with the

difficulties of Eastern trade. Only such firms can afford to give long credits and bear occasional losses. Losses will be suffered time and time again, and only the firm that can hold out and balance losses with considerable gains in the course of long periods of trade can hope to win. It is necessary that gains be large in this trade. Certain German firms dealing with the East have found that a gross profit of 15 per cent must be realized if a profitable business is to be done. The only safe way of making sales in this part of the world is through agents whose business integrity is beyond question. German consular representatives are reported to have been instrumental in obtaining reliable agents for German exporters in numerous instances.

AMERICA.

ARGENTINE REPUBLIC.

Traveling agents who wish to do business in the Argentine Republic must apply for a special trade license or patent in every Province they reach. The capital, Buenos Ayres, is said to be the only place where business may be done without such special trade license. matters not whether the agent presents samples only and solicits orders on the strength of them, or whether he also carries salable goods with him. The special license must be applied for in any event. The fee for issuing the license varies with the nature of the trade, and ranges from 50 to 250 paper pesos (from \$37.50 to \$187.50, on the basis of 75 cents to a peso) per year. For the conduct of a permanent business in the Argentine Republic the taxes are still higher. The shortest time for which a trade license is issued is one year. Personal application for same must be made. A violation of these regulations is punishable with a fine of 50 per cent of the tax to which the agent is subject, in addition to the payment of the full amount of the tax.

Samples without commercial value are admitted free of duty. Samples possessing a market value can only be entered after the deposit of the regular duty on the goods. If their reexportation takes place within the stipulated time limit of from one to six months the duty is refunded; otherwise the right of refundment expires.

Dutiable goods sent through the mails as registered letters are generally confiscated if discovered.

BRAZIL.

In Brazil commercial agents are exempt from all Government taxes if they can prove themselves to be representatives of a firm which is domiciled in the country and which pays a regular tax. They may, however, be subjected to a municipal tax by any of the provincial states in which they travel. This municipal tax is said to amount to 100 milreis (\$54.60) in Rio de Janeiro, but its collection does not seem to be strictly enforced. In Pernambuco this tax is 200 milreis (\$109.20); in Ceara, 270 milreis (\$147.42); in Bahia, 1,000 milreis (\$546); in Para, 1,000 milreis, (\$546); in Amazonas, 300 milreis (\$63.80); in Maranhão, 200 milreis (\$109.20); in Rio Grande and Polotas, 500 milreis (\$273); in Porto Alegre, 1,000 milreis (\$546). In Bahia this tax must be paid as soon as the boundary is crossed.

Samples are dutiable, and it seems that no refundment is made even in case of their reexportation. While samples without a market value, or with but a slight value, are, according to the regulations, free of duty, this provision is reported to be of little importance in practice.

CANADA.

In Canada traveling agents are subject to a trade tax orly on Prince Edward Island, where they are required to pay \$15 per year.

Samples are dutiable, and, in distinction from the custom common to many other countries, refundment of the duty does not follow the reexportation of the samples upon which duty was originally paid.

CHILE.

In Chile commercial agents are free in the transaction of their business. They are exempt from all taxation and need produce no trade license. Samples of goods on which the duty is less than 2 pesos (73 cents) are admitted free of duty. All other goods and samples are subject to the regular duty.

COLOMBIA.

As in Chile, the traveling agent who crosses the frontiers of Colombia does not require a trade license and has no taxes to pay. Samples are free up to the weight of 25 kilograms (55 pounds) gross weight. For quantities of samples beyond this amount the regular duty must be paid. A respite of twelve months is given for the reexportation of dutiable samples. Where this time limit is observed the refundment of all duties paid upon the samples on their entry takes place. Extensions of the time limit, which it seems were frequently granted in the past, are no longer permissible.

JAMAICA.

In Jamaica the trade tax of £22 10s. (\$109.49) for trade in spiritous liquors and £12 10s. (\$60.83) for trade in other commodities, which was formerly imposed on traveling agents, has been removed, so that agents are now free to conduct their business. Samples from the appearance and character of which it is manifest they are not intended for sale and that they possess no market value are admitted free of duty. If, on the other hand, the samples appear to have a marketable character they are subjected to the regular duty. This duty must either be paid in cash against a custom-house receipt or security given in the form of a deposit equal to the amount of the duty. If on leaving the country the agent carries his samples with him the amount deposited is refunded or the duty regularly paid against a receipt repaid by the observance of prescribed formalities.

MEXICO.

In Mexico, as was found to be the case in Buenos Ayres, traveling agents who confine their activity to the City of Mexico, or the surrounding Federal District, are free of all taxes. In the interior of the country the tax imposed varies in accordance with the number of commodities handled by the agent. After the payment of this tax the agent is free to conduct business with merchants as well as with private individuals. Samples possessing a value are subject to the regular duty, but when a declaration is made by the agent in importing them to the effect that it is his intention to reexport them within a certain time, the duty is refunded if such reexportation is made within the declared time.

PARAGUAY.

In Paraguay commercial agents pay a tax which varies in accordance with the class in which they are registered, and may be 1,000, 600, or 400 pesos* (\$80, \$48, or \$32) for every six months, and must be paid at the beginning of each calendar half year. If the agent arrives after the beginning of the half year the tax is reduced in proportion to the time that has passed since the 31st of January or the 31st of July. It is well to bear in mind that the above tax is levied for the city of Asuncion only, and further taxes are imposed by the authorities of other cities visited by the agent. However, it is reported that in practice the cities of Paraguay do not exercise this right as a general rule. The tax receipt must be preserved by the agent, as he may at any moment be approached by police or other authorities and asked to produce evidence of his right to transact business.

Samples without value are admitted free of duty; if they possess a market value the regular duty must be deposited for the time being. If the samples are reexported within the prescribed time, the length of which could not be ascertained, the duty deposited is refunded.

PERU.

In Peru traveling agents are free to transact business. They are exempt from all taxes and need not produce a trade license or other papers. Samples without value are free of duty. All others are subject to the regular duty.

SALVADOR.

In Salvador commercial agents are not subject to any trade taxes, nor are they required to be in possession of a trade license or other

^{*}The latest estimate of the value of the paper peso places it at about 8 cents United States currency.

documents. Samples are subject to the regular duty, which must be deposited with the customs authorities on the entry of the goods, but which is refunded on the reexportation of the samples.

URUGUAY.

In Uruguay the industrial tax law of October 30, 1901, determines the taxes for commercial agents traveling in the country. The most important regulations contained in this law are condensed below.

Fixed taxes for those who conduct trades in different commodities are grouped under seven categories, with amounts of about 100 pesos (\$103.40) each for the period of one year. Receipts are issued after the payment of the tax, which are good for the period of one calendar year. If an agent enters the country between July 1 and September 30 of any year he is required to pay but one-half of the amount of the annual tax. If he enters after October 1 he pays but one-fourth of the amount of the annual tax. A violation of these regulations is punished with a money fine of 10 pesos (\$10.34) on the first offense and 20 pesos (\$20.68) on renewed offenses.

Legal action in industrial-tax cases lies within the jurisdiction of the justice of the peace of the locality in which the person liable to an alleged tax resides. The proceedings in such cases are said to be summary.

Tax receipts are issued in the name of the person paying and are nontransferable where business is done at a fixed residence. In case of traveling agents who move from city to city the receipts lose their personal character and are considered the property and proof of the possessor. If the possessor of a tax receipt loses the same he can, in case he has a fixed residence, apply for a certification from the tax authorities that he has paid the same, if sufficient proof is at hand to support his claim. This does not hold good in case of tax receipts which are the assumed property of the possessor. When once lost these can not be replaced. The tax receipt must be continually carried on the person of the one doing business. Everybody must voluntarily report to the proper authorities his presence in the country and his liability to the payment of a trade tax.

For the district of Montevideo a special law puts in operation certain regulations which differ from those given above. The usual tax of 100 pesos (\$103.34) per year must be paid by the agent, no matter how far the calendar year may be advanced, on his arrival in the country.

Samples which from their character and appearance plainly show that they are not intended for sale are admitted free of duty. Larger quantities of samples of the same general class of goods, even though of different qualities, are subjected to the regular duty.

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Contrary to the practice which is common in most countries no refundment of duty takes place on the reexportation of the samples. No agent is permitted to have identifying labels fastened to his samples in anticipation of having the duty refunded on their reexportation. A duty once paid on samples is absolute and can not be recovered.

ASIA.

BRITISH INDIA.

In India traveling agents require no trade license for the conduct of their business, nor are they subject to any trade tax. They must, however, pay an income tax if their incomes exceed the sum of 500 rupees (about \$162). On the importation of samples the duty on the same must be deposited; if reexported, the duty deposited is refunded to the extent of seven-eighths of the amount deposited.

CEYLON.

In Ceylon commercial agents are subject neither to trade taxes nor fees, nor need they produce any trade license or passport. Samples devoid of commercial value are admitted free of duty. Samples possessing a market value are temporarily admitted free of duty if some reputable and reliable firm vouches for their reexportation.

CHINA.

In China traveling agents are not obliged to produce a trade license when business is confined to the treaty ports. It is reported to be customary to notify the consulate on arrival. If the agent desires to visit the interior, he must secure a regular Chinese passport. Samples without value are admitted free of duty; if they possess commercial value, the regular duty must be paid.

JAPAN.

In Japan commercial agents are exempt from all taxation as business agents. Their samples are admitted free of duty if all the prescribed customs formalities are observed and a deposit made as guaranty for the reexportation of the samples within the time fixed by the customs regulation.

PERSIA.

In Persia, also, the traveling agent is free from all taxes. He must, however, be in possession of a passport which has been properly visaed by the representative of the Persian Government who resides in the country in which the agent has his permanent residence. Thus, an American agent is required to produce a passport which has been visaed by the Persian representative at Washington. Probably a Persian consul in the United States could also perform this duty, but the writer is in doubt as to whether the Persian Government has conferred this power upon its consular representatives.

Samples without market values are admitted free of duty. All those which possess a commercial value, as shown by the appearance and general character of the goods, are subject to duty. Textiles whose length and breadth exceeds 30 centimeters (11.81 inches) must pay duty. All woven goods of smaller size are entered free.

SIAM.

Commercial agents traveling in Siam are free from all taxes and other fees. It is, however, considered advisable to carry a passport.

Samples are admitted free of duty under observance of certain formalities. It seems that all kinds of samples, irrespective of size and quality, are entered free. On their reexportation certain customs regulations must also be observed.

STRAITS SETTLEMENTS.

It is reported from the Straits Settlements that no regulations exist governing the activity of commercial agents. Nor are there any customs laws regulating the entrance and reexportation of samples of any kind.

COMMERCIAL REPRESENTATIVES FOR THE ORIENT.

It is probably not a very difficult task to find German manufacturers who are not enthusiastic about the oriental trade for the reason that they have, at one time or other, suffered losses through being made victims of unscrupulous eastern agents who wheedled them into business transactions by misrepresentations and chicanery. Sometimes, probably, the real blame must be attached to the manufacturer for having permitted himself to be an easy mark and for not inquiring into the standing and reputation of the man with whom he was to deal. Yet it must be conceded, in view of the past experience of exporters who have done business with the East, that the choice of reliable commercial representatives is by no means an easy undertaking. The necessity of having a trade representative in the Orient can not be questioned. Even in cases where business is done directly with firms, it is said to be advisable to employ a representative at the same time. There are a thousand and one things which require attention and which can not be properly attended to by long-distance correspondence.

In a recent article in the Austro-Hungarian Export Review, the question of the selection of commercial representatives for the Orient is dwelt upon and many valuable suggestions given for the exporter interested in the eastern trade.*

^{*}The term "Orient" is generally used in German papers in a narrow sense, as confined to the immediate East or the Levant, though the points here brought out apply equally well to the far East.

Just what sort of a representative it may be politic for a European firm to engage depends largely upon the nature of the goods in which business is to be done. If a business is to be conducted upon a wholesale plan it is wisest to attempt to engage a "big representative," who has been in the business for a long time and can show unmistakable proof of honesty and business integrity. Generally it is difficult to engage such firms, because very frequently they are already in the service of some prominent competitor who came first upon the field. Then also they are, as a rule, crowded with work, as men with unblemished reputations who are capable of running a large wholesale business in the Orient for a European exporter are rare and can not be picked up every day. But it is said that though these big representatives may be reluctant to undertake any more European business, if they can be prevailed upon to do so great confidence may be placed in the results. Business may pick up but slowly at first, but there is no need to worry about the execution of contracts.

In case of articles which are to be pushed in the markets upon a small scale, and mainly in the retail trade, the engagement of some smaller representative is said to be advisable. It is especially in such cases that great circumspection is necessary in making a choice. While it may be comparatively easy to choose a reliable agent among the largest firms of the place, this is not the case where smaller firms are under consideration. Many of these have been upon the blacklist for years, yet manage to cover up their tracks so shrewdly that the unsuspecting are easy prey, and even the most circumspect tread on dangerous ground. If great care is taken one may find a firm of young men who are reliable, enterprising, and energetic.

These facts, as they are disclosed in the Export Review already referred to, ought to be sufficiently plain to show that oriental representatives can not wisely be engaged through the mails and without the most scrutinizing investigation. To strike a choice among those who offer themselves through correspondence is the height of folly, unless they are in a position to produce indisputable evidence of their responsibility and integrity, preferably guaranteed by some well-known and prominent eastern firm which has consented to act as a sort of protector.

Under date of August 18, 1903, I submitted a report upon the opportunities for exporting American hosiery to the Orient by way of Germany,* and called attention to the intelligence of the oriental buyer in matters pertaining to his business and the thoroughness of his knowledge of textiles and textile prices. The eastern buyer is

^{*}See Daily Consular Reports No. 1758 (September 25, 1903).

known to possess unusual natural keenness and business ability, and where he combines with this a bent to trickery and sharp practice he becomes a dangerous man to deal with through long-distance correspondence. For this reason the facts here presented can not be too seriously taken to heart by American exporters to the East who are new in the field and who desire to shield themselves from loss.

AFRICA.

ALGERIA.

Commercial agents are exempt from all taxation in Algeria. They must, however, prove their identity by means of trade licenses. Samples can not be entered without payment of the regular duty. On their reexportation the amount deposited is refunded. The foreign trade of Algeria is largely in the hands of France, but Germany has been enjoying a wider market, so it is reported, since the Paris World's Exposition.

BRITISH SOUTH AFRICA.

CAPE COLONY.

Traveling agents who do business in Cape Colony must apply for a trade license, which costs \$121.66. This license expires on December 31, irrespective of the time of its issuance. If it is applied for after July 1, the fee connected with it is reduced by one-half. If the firm doing business sends a trade representative the license is made out to him and in his name as agent for the firm, and a transfer of the license is not permissible. A refund of part of the tax because of nonuse of the license for the entire time for which it is valid is not granted.

The duty on samples must be paid on their importation, but, as is customary in most countries, the same is refunded on the reexportation of the samples.

The railroads of Cape Colony grant preferential rates to commercial agents and their sample cases.

NATAL.

In Natal traveling agents are required to apply for a trade license, which costs \$48.66. Every license expires on December 31, no matter when issued. If application is made for a license after the 1st of July of any year the cost of issuance is but \$29.20.

Samples without market value are admitted free of duty. If they possess a market value the duty must be deposited, but is refunded on the reexportation of the samples.

ORANGE RIVER COLONY.

In the Orange River Colony trade licenses are issued to traveling agents for three months at a cost of \$24.33. If the agent is traveling for a liquor dealer and is soliciting orders for the firm, he has to pay \$97.33 for the same period.

TRANSVAAL.

In the Transvaal the fee for a trade license is \$97.33 if it is to run for the entire year, and \$48.66 for six months. Samples possessing no market value are admitted upon deposit of the duty. The amount deposited is, however, refunded on the reexportation of such samples. Samples subject to duty and possessing a commercial value can not be imported without previously paying the duty.

EGYPT.

In Egypt traveling agents are not subject to any particular fees or taxes, and require no trade license. Samples which possess no market value, and which show evidence that they are not intended for sale, are admitted free of duty, if proper guaranty is given for their reexportation within six months. This time limit may, on request, be extended to one year.

The commercial agent who desires to do business in the Sudan must apply for a passport from the Sudan government, without which he is not permitted to travel in the country. For the issuance of this passport it is necessary for the agent to appear personally before a representative of the Sudan government at Cairo, Halfa, or Suakim and produce a letter of indorsement, or identification, issued by the consular representative of the agent's country or by some person well known in the Sudan.

MOROCCO.

In Morocco commercial agents are exempt from all taxes and fees and are not required to produce a trade license or other identifying papers. Samples which are carried in cases not exceeding "ordinary traveling baggage" in size—so the reports put it—are, "as a rule," admitted free of duty. In certain cases, the nature of which could not be ascertained, they are subject to an ad valorem duty of 10 per cent. The agent need not count on the refund of duty, once it is paid.

TUNIS.

As in the case of Morocco, traveling agents are not subject to any taxes or fees and require no trade licenses or other papers of identification. The duty on samples must be deposited on the importation of the samples, but is refunded if the reexportation takes place within the period of six months. No refund is made in case of the duty deposited for samples of food stuffs, or "edibles."

ZANZIBAR.

In Zanzibar traveling agents are exempt from all taxes and fees. The carrying of a passport is said to be advisable. Samples are free of duty.

AUSTRALASIA.

NEW SOUTH WALES.

Commercial agents are not required to produce any trade license or identification papers. Where samples are carried which from their size and general make it is plain that no intention exists to place them upon the market, they are entered free of duty. In other cases the regular duty must be paid. There does not appear to be any provision for the refundment of the duty in cases where the samples are reexported.

NEW ZEALAND.

In New Zealand commercial agents who solicit orders can enter free from all restrictions, taxes, or fees. They must, however, notify the customs authorities of their arrival and register themselves before beginning their business. On leaving the country every agent must report to the customs authorities with whom he originally registered. He is then required to give a sworn statement of the amount of his orders taken. This having been done he has to pay an income tax as follows: The profit on his orders is calculated to amount to 5 per cent of the aggregate amount of the orders taken, and the agent is then taxed on this income to the extent of 5 per cent. The income tax must be paid prior to the agent's departure from the country.

All agents who wish to solicit orders from private individuals in their homes must also possess a trade license, which costs \mathcal{L}_{I} or \mathcal{L}_{2} (\$4.87 or \$9.74), according to the size and importance of the cities visited in the course of business.

No regulations requiring a special passport or other identification card exist. Samples are admitted upon deposit of the duty to which they are subject, with the privilege of having such deposit refunded in case of their reexportation within a prescribed time. The intention to reexport the same must have been declared on the entry of the samples.

QUEENSLAND.

No taxes, licenses, fees, or other dues are exacted from commercial agents in Queensland. Samples are subject to duty when they possess a market value. If such duty exceeds the sum of \pounds_2 (\$9.73) the same is refunded on the reexportation of the samples, provided all the samples which were originally entered are reexported. If any of them have been sold or disposed of in any way the right of

refundment is lost. For certain commodities, such as supplies for vessels, grain, tobacco, liquors, wines, beer, and jewelry, no refundment is made under any circumstances. Samples without any market value are admitted free of duty.

SOUTH AUSTRALIA.

Traveling agents are free from all taxes and fees, and need not take out a trade license. Samples of all kinds which possess a market value are subject to duty, which is, in certain cases, refunded on the reexportation of the goods. Samples of dutiable goods which consist purely of cuttings are admitted free.

TASMANIA.

Except for wholesale trade in wines and liquors, for which a license of £25 (\$121.66) must be taken out, commercial agents are not subject to any tax in Tasmania. Samples without market value are admitted free of duty. Those which possess a commercial value must pay the regular duty. No refundment of duty takes place, as is so commonly customary.

VICTORIA.

Traveling agents are free from all taxation. They are not required to be in possession of a trade license, and may solicit orders for all kinds of goods and from all kinds of individuals. Samples without a market value are free of duty. Those which possess a commercial value are admitted upon deposit of the amount of the duty. They are properly labeled in this case, and in the event of their reexportation the duty is refunded. When once entered the samples can be carried through the country free from all other restrictions.

WEST AUSTRALIA.

Traveling agents are not obliged to pay any license fees or other taxes. Samples carried which possess a market value are subject to the regular duty. On their entry a certified list must be executed showing all the samples carried. If within the limit of two months such samples are reexported the duty upon the same is refunded, provided the aggregate value of the samples which were originally entered exceeded £50 (\$243.32). No refundment of duty takes place where the total value of the samples is less than this amount, no matter when they are reexported. The identification of the samples must be out of the question, and generally the original form of packing must have been adhered to. The duty on jewelry and watches must either be paid at once on the entry of the articles, or they must remain under the control of the customs officials.